

ASSEMBLY BILL

No. 2148

Introduced by Assembly Member Tran

February 18, 2010

An act to add Section 17206.2 to the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 2148, as introduced, Tran. Personal income tax: charitable contribution deduction: physician.

The Personal Income Tax Law, in modified conformity with federal income tax laws, allows various deductions in computing the income that is subject to the taxes imposed by that law, including a deduction for a charitable contribution made by a taxpayer during the taxable year.

This bill would allow a deduction for the value of medical services contributed free of charge by a physician to a local community clinic, not to exceed specified amounts.

This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 17206.2 is added to the Revenue and
- 2 Taxation Code, to read:
- 3 17206.2. (a) There shall be allowed as a deduction the value
- 4 of medical services contributed free of charge by a physician to a
- 5 local community clinic during the taxable year.
- 6 (b) For purposes of this section, all of the following apply:

1 (1) “Local community clinic” means a community clinic or free
2 clinic as defined in subdivision (a) of Section 1204 of the Health
3 and Safety Code.

4 (2) “Physician” means a person authorized to practice medicine
5 or osteopathy under the laws of any state.

6 (3) The deduction allowed to any taxpayer by this section shall
7 not exceed either of the following:

8 (A) The value of any contribution that exceeds a rate of fifty
9 dollars (\$50) per hour for any medical services rendered.

10 (B) One thousand five hundred dollars (\$1,500) per taxable
11 year.

12 (c) No other deduction shall be allowed by this part for any
13 contribution for which a deduction is claimed under this section.

14 SEC. 2. This act provides for a tax levy within the meaning of
15 Article IV of the Constitution and shall go into immediate effect.